UK import checklist: buying from China

The steps a UK business follows to import from China, in the order they come up: before you order, when you agree the contract and payment, when the goods ship and clear customs, and after they arrive. Every threshold, rate and retention period links to the GOV.UK, HMRC or legislation.gov.uk page it comes from.

Checked on 28 September 2026 · https://camchinabridge.co.uk/uk-import-checklist/

1. Before ordering

- ▢ **Get an EORI number.** You need one to move goods between Great Britain and any other country and to make customs declarations. For imports into England, Scotland or Wales it starts with GB. [1] [2]
- ▢ **Find the commodity code and duty rate.** An 8-digit code is mandatory on customs declarations; digits 9 and 10 add detail used on import declarations. Look it up on the Trade Tariff, which also shows duty, VAT and any suspensions or reductions. [3] [4]
- ▢ **Check for anti-dumping duty.** It is charged in addition to customs duty and depends on the goods' origin and, sometimes, the named exporter. Check the Trade Tariff and the trade remedies notices before you agree a price. [5]
- ▢ **Work out which UK product rules apply.** Great Britain continues to recognise CE marking alongside or in place of UKCA for many product types. Every consumer product must be safe under the General Product Safety Regulations 2005; where the manufacturer is outside the UK, the UK business placing it on the market counts as the producer. Toys, electrical equipment and food-contact materials have their own regulations. [6] [7] [9] [10] [12]
- ▢ **Check UK REACH for chemicals in articles.** If a Candidate List substance is in your articles above 0.1% w/w and totals over 1 tonne per importer per year, you must notify HSE. [13]
- ▢ **Brief the factory on labelling.** Consumer products need the producer's name and address and a product reference or batch, where reasonable. Toys and electrical equipment need the UK importer's name, or registered trade name or mark, and a postal address on the product. UKCA can go on a label or accompanying document until 31 December 2027. [8] [9] [10] [6]
- ▢ **Check packaging EPR and Plastic Packaging Tax.** Importing goods in packaging counts for EPR. You are obligated if you supplied or imported more than 25 tonnes of packaging in the UK in the previous year and your turnover is more than £1 million; over 50 tonnes and over £2 million makes you a large producer. Register for Plastic Packaging Tax if you import or make 10 tonnes or more of finished plastic packaging, filled packaging included, in the last 12 months or expect to in the next 30 days. The tax applies to packaging with less than 30% recycled plastic. [14] [15] [16]
- ▢ **Check the supplier.** Confirm the company's registration details match the name on the contract and the bank account, and ask for its test reports before you order.

2. Contract and payment

- ▢ **Agree the Incoterm in writing.** It fixes where the seller's delivery ends, who books and pays the freight, and who carries the risk in transit. Name the place with it, for example FOB Ningbo.
- ▢ **Write a full specification.** Materials, dimensions, colours, tolerances, markings, labels, packaging and the standards the product must meet. Anything left out cannot be enforced later.
- ▢ **Approve a sample and keep it.** A signed-off golden sample is what the production run is checked against.
- ▢ **Inspect before paying the balance.** Tie the final payment to a pre-shipment inspection against the specification and the approved sample, with an agreed sampling plan.

3. Shipping and customs

- ▢ **Decide who is the importer and who declares.** A customs agent can declare for you directly or indirectly, but only with written instructions that say which. You remain responsible for due diligence on your declarations. [17]
- ▢ **Build the customs value.** Include the cost of transport and insurance up to the place the goods enter the UK: the port of importation for sea freight, the point where the UK border is first crossed for air freight. [18]
- ▢ **Convert invoice currency at HMRC's rate.** The customs value is converted into pounds. Unless your contract fixes a rate on HMRC's conditions, use the rate HMRC publishes for the month the entry is accepted; HMRC publishes each month's rates at the end of the month before. [19]
- ▢ **Work out import VAT.** Import VAT is charged on the customs value plus duty and incidental expenses. The standard rate is 20%. [20] [21]
- ▢ **Use postponed VAT accounting if you are VAT registered.** No approval is needed. Enter your VAT registration number in data element 3/40 of the declaration, then account for the VAT on your VAT Return. Monthly statements can be viewed for 6 months only, so download each one. [22] [23]
- ▢ **Small consignments: check the £135 rule.** For consignments of £135 or less, the seller charges VAT at the point of sale, unless the UK buyer gives its VAT number, when the buyer accounts for it under the reverse charge. [24]
- ▢ **Keep the records.** HMRC requires customs records for all traded goods you declare to be kept for 4 years. VAT records, including the C79 import VAT certificate in its original form, are kept for at least 6 years. [25] [26]

4. After arrival

- ▢ **Check the goods on arrival.** Count the cartons, photograph any damage before signing for it, and check a sample against the specification and the golden sample.
- ▢ **Reconcile duty and VAT.** Compare the duty and VAT paid with your own calculation and your postponed VAT statement, and correct any error.
- ▢ **File the documents.** Keep the commercial invoice, packing list, bill of lading or air waybill, customs declaration, valuation workings and import VAT evidence with the order file. For toys and electrical equipment, importers keep the declaration of conformity and technical documentation available for 10 years from placing on the market. [25] [9] [11]
- ▢ **Record your packaging.** Log the packaging weight of each shipment for EPR and Plastic Packaging Tax. Below the Plastic Packaging Tax threshold, HMRC still expects records showing you are under 10 tonnes a year. [14] [15]

Want this done for you?

Cambridge China Bridge sources, checks and ships goods from China for UK buyers. On an order placed with us, factory audits and inspections are usually included in the quote; complex checks that need a third party are charged extra. We charge no sourcing fee or commission on goods orders.

Sources

Official pages each figure on this checklist comes from. Checked on 28 September 2026.

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2. GOV.UK: Import goods into the UK: step by step: https://www.gov.uk/import-goods-into-uk
3. GOV.UK: Using commodity codes and related additional codes in the Customs Declaration Service: https://www.gov.uk/guidance/using-commodity-codes-and-related-additional-codes-in-the-customs-declaration-service
4. GOV.UK: Trade Tariff: look up commodity codes, duty and VAT rates: https://www.gov.uk/trade-tariff
5. GOV.UK: Check when you need to pay anti-dumping, countervailing and safeguard duties: https://www.gov.uk/guidance/check-when-you-need-to-pay-anti-dumping-countervailing-and-safeguard-duties
6. GOV.UK: Using the UKCA marking: https://www.gov.uk/guidance/using-the-ukca-marking
7. legislation.gov.uk: General Product Safety Regulations 2005, regulation 2: https://www.legislation.gov.uk/uksi/2005/1803/regulation/2
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9. GOV.UK: Toys (Safety) Regulations 2011: Great Britain: https://www.gov.uk/government/publications/toys-safety-regulations-2011/toys-safety-regulations-2011-great-britain
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13. HSE: Notifying substances in articles (UK REACH): https://www.hse.gov.uk/reach/substance-in-articles-notification.htm
14. GOV.UK: Extended producer responsibility for packaging: who is affected: https://www.gov.uk/guidance/check-if-you-must-comply-with-epr-for-packaging--2
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16. GOV.UK: Plastic Packaging Tax: steps to take: https://www.gov.uk/guidance/check-if-you-need-to-register-for-plastic-packaging-tax
17. GOV.UK: Appoint someone to deal with customs on your behalf: https://www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf
18. GOV.UK: Delivery costs to include in the customs value: https://www.gov.uk/guidance/delivery-costs-to-include-in-the-customs-value
19. GOV.UK: Converting foreign currency amounts to include in the customs value: https://www.gov.uk/guidance/converting-foreign-currency-amounts-to-include-in-the-customs-value
20. GOV.UK: How to value goods for import VAT: https://www.gov.uk/guidance/how-to-value-goods-for-import-vat
21. GOV.UK: VAT rates: https://www.gov.uk/vat-rates
22. GOV.UK: Check when you can account for import VAT on your VAT Return: https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return
23. GOV.UK: Get your postponed import VAT statement: https://www.gov.uk/guidance/get-your-postponed-import-vat-statement
24. GOV.UK: VAT and overseas goods sold directly to customers in the UK: https://www.gov.uk/guidance/vat-and-overseas-goods-sold-directly-to-customers-in-the-uk
25. GOV.UK (HMRC): Archiving your trade documents: https://www.gov.uk/guidance/archiving-your-trade-documents
26. GOV.UK (HMRC): Record keeping (VAT Notice 700/21): https://www.gov.uk/guidance/record-keeping-for-vat-notice-70021

This checklist is general guidance, not legal or tax advice. Rules change: check each linked source before you rely on it.